

Virginia Department of Agriculture and Consumer Services

Division of Consumer Protection - Office of Weights and Measures

102 Governor Street, Richmond VA 23219 • www.vdacs.virginia.gov

Dispenser requirements:

TECHNICAL BULLETIN

Bulletin number: 2011-03

Subject: Taxes charged for the purchase of gasoline, diesel, off-road diesel, heating oil and kerosene

Issue date: July 1, 2011

Expiration date: In effect until rescinded or amended

Purpose:

The purpose of this bulletin is to provide guidance to retailers with gasoline, diesel, off-road diesel, heating oil and kerosene that may charge an additional sales tax as required by law and choose to advertise the price of said products.

- A) Whenever the price of petroleum products are advertised or posted at retail, to include gasoline, diesel, off-road diesel, heating oil and kerosene, the amount of any taxes may not be shown separately in such advertising or posting. However, if the retailer chooses to add additional taxes to the fuel purchase, the words "plus tax" and the numerals expressing the amount of taxes must be prominently displayed in letters and numerals of the same general design and style as and at least one half the height and width of, the numerals representing the price as specified in this section.
- B) As currently required by law, all motor fuel pumps dispensing products for retail sales must display the total sale amount to be paid for the quantity of fuel purchased, including any surcharges and taxes whether or not the dispenser is used for on-road diesel, off-road diesel, gasoline, or home heating fuels such as fuel oil, or kerosene. For cash sales, the retailer can adjust the unit price from a remote console so that the cash price is displayed prior to a customer's initiation of the transaction at the dispenser.

If you have questions regarding this bulletin, contact Mr. Dale Saunders, Weights and Measures Program Manager, Office of Weights and Measures, at (804) 786-1610 or via e-mail at dale.saunders@vdacs.virginia.gov.